



Utah State Tax Commission
Disabled Exemption Verification

for the tax year ending _____, 19 ____.

TC-40D
Rev. 12/95

Complete this form and attach it to your state income tax return. A separate form must be completed for each disabled exemption claimed.

Taxpayer's name	Social Security number
Name of disabled person (if not the taxpayer named above)	Social Security number

☐ Infants and Toddlers With Disabilities - From 0 through 2 years of age.

This child is enrolled in the following early intervention program _____

This program is monitored by the Utah Department of Health under 20 U. S. C. 1471 through 1485, 34 CFR Part 303 and Part H, Individuals with Disabilities Education Act.

☐ School-Age Persons With Disabilities - From 3 through 21 years of age.

School Attending _____ School District _____

This individual is classified as having the following disability(s): (See reverse for additional requirements.)

- | | | |
|---|--|--|
| <input type="checkbox"/> Autism | <input type="checkbox"/> Hearing Impairment | <input type="checkbox"/> Other Health Impairment |
| <input type="checkbox"/> Deaf | <input type="checkbox"/> Intellectual disability | <input type="checkbox"/> Traumatic Brain Injury |
| <input type="checkbox"/> Developmental Delay (Preschool) | <input type="checkbox"/> Multidisability | <input type="checkbox"/> Visual Impairment |
| <input type="checkbox"/> Dual Sensory Impairment (Deaf/Blind) | <input type="checkbox"/> Orthopedic Impairment | |

Students with Learning Disabilities, Behavior Disorders and Communication Disorders are NOT eligible.

☐ Adults With Disabilities - 18 years of age and older unless enrolled in a school district special education program.

This individual has a severe, chronic disability that is attributable to mental and physical impairments or combination of mental/physical impairments likely to continue indefinitely, that results in a substantial functional limitation in three or more of the following areas: (See reverse for additional requirements.)

- | | | |
|--|---|--|
| <input type="checkbox"/> Self-care | <input type="checkbox"/> Mobility | <input type="checkbox"/> Capacity for Independent Living |
| <input type="checkbox"/> Receptive and Expressive Language | <input type="checkbox"/> Self-direction | <input type="checkbox"/> Economic Self-sufficiency |
| <input type="checkbox"/> Learning (excluding chronic mental illness) | | |

Under penalties of perjury, I certify that the information presented above is accurate, and that the eligibility criteria has been met.

Authorized signature X	Telephone number	Date signed
Title	Agency	

General Instructions

Taxpayers claiming this additional exemption must complete one form for each exemption claimed and attach it to their income tax return. A new form must be completed every year.

Infants and Toddlers With Disabilities -- 0 through 2 years of age

Disabled infants eligible for the exemption must be enrolled during the tax year in an early intervention program monitored by the Utah Department of Health. A representative from either the State Department of Health or the local early intervention program is authorized to make certification and sign the form.

Questions concerning programs for infants may be directed to the Utah Department of Health, Early Intervention Program, 44 North Medical Drive, Salt Lake City, Utah 84114-4620, telephone (801) 584-8226 or 1-800-829-8200.

School Age Persons With Disabilities -- 3 through 21 years of age

Children eligible for the exemption must be classified by a local school district (under State Board of Education Special Education Administrative Rules) as having the following disability(s):

- Autism
- Deaf
- Developmental Delay (Preschool)
- Dual Sensory Impairment (Deaf/Blind)
- Hearing Impairment
- Intellectual Disability
- Multidisability
- Orthopedic Impairment
- Other Health Impairment
- Traumatic Brain Injury
- Visual Impairment

The student MUST be enrolled during the tax filing year in a school district special education program as evidenced by an IEP; or in the Schools for the Deaf and Blind; AND not currently receiving residential services from the Division of Services for People with Disabilities (Department of Human Services) or from the Schools for the Deaf and Blind. Students whose disability classification is learning disabilities, behavior disorders, and/or communication disorders are NOT eligible, regardless of having an IEP.

A principal from the school in which the student is enrolled is authorized to make certification and sign the form. Questions concerning programs for children may be directed to the special education office of your local school district, your local school, or the Utah State Office of Education, 250 East 500 South, Salt Lake City, Utah 84111, telephone (801) 538-7700.

Adults with Disabilities -- 18 years of age and older unless enrolled in a school district special education program.

Adults eligible for exemption must have a severe, chronic disability that is attributable to mental and physical impairments or combination of mental/physical impairments likely to continue indefinitely, that results in substantial functional limitation in three or more of the following areas. Mental illness alone does not constitute a disability.

- Self-care: One who requires assistance, training or supervision in toileting, dressing, grooming, or eating. One who cannot independently complete practical living skills, including housekeeping, meal preparation, laundry.
- Receptive and expressive language: One who has no expressive communication or will speak nonsensical phrases. One who does not demonstrate understanding of requests or is unable to follow one to two step instructions.
- Learning: One who reflects a performance of approximately two standard deviations or more below the mean observed in a population of persons with comparable background, commonly defined as an IQ of 70 or below on a standard measure of intelligence.
- Mobility: One who requires the use of assistive devices (such as cane, walker, wheelchair) to be mobile. One who cannot self evacuate independently from a building in less than three minutes.
- Self direction: One who is unable to provide informed consent for life issues without the assistance of a court appointed legal representative or guardian; or, has been declared legally incompetent.
- Capacity for independent living: One who is unable to perform such tasks as locate and use a telephone, access community public transportation services, use a checking or savings account, complete applications and locate employment opportunities without supervision and assistance. One who is endanger to self or others without supervision.
- Economic self sufficiency: One who receives supplemental security income, participates in a day program or holds an employment position less the 20 hours per week and paid less than minimum wage. One who is unable to pay monthly bills without assistance.

A DSPD case manager is authorized to make certification and sign the form if the person with disabilities is enrolled in division services. Other certification must be obtained from the primary care physician or licensed psychologist familiar with the person with disabilities.

Questions concerning how to contact your local office of Human Services should be directed to the Division of Services for People with Disabilities (DSPD), 120 North 200 West no. 201, Salt Lake City, Utah 84103, telephone (801) 538-4200, or TDD (801) 538-4192. DSPD does not directly certify eligibility. Eligibility must be determined by a case manager, primary care physician or licensed psychologist as stated above.

Additional forms may be obtained from the Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134, telephone (801) 297-2200 or 1-800-662-4335, if outside the Salt Lake City area.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 (TDD 297-3819). Please allow three working days for a response.